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Cost Management A Strategic Emphasis
Professor Smith has experience working in the field of
strategic cost management, including a 2016 professional
development leave from BYU, during which he worked as an
in-house financial planning and analysis consultant for Ortho
Development Corporation, a medical device company in Salt
Lake City, UT.

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Cost Management: A Strategic Emphasis
Professor Blocher has presented regularly on strategic cost
management at the national meetings of both the American
Accounting Association (AAA) and the Institute of
Management Accountants (IMA). While he is involved in a
number of accounting organizations, Professor Blocher has
been most continually active in the IMA, where he has been a

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